

Firm License Renewal Application

Board of Accountancy Washington State



Mail to: Washington State Board of Accountancy
PO Box 43123, Olympia, WA 98504-3123 (360) 664-9193 - www.cpaboard.wa.gov

FIRM INFORMATION:

Firm #:
UBI #:
Form of Practice:
Current License Expires: July 1, 2004
Due Date: April 30, 2004
Daytime Phone:

If the above information is incorrect or incomplete, provide the correct information below:

Firm Name ⁽²⁾ :	<input type="text"/>	Daytime Phone:	<input type="text"/>
Address ⁽³⁾ :	<input type="text"/>	UBI #:	<input type="text"/>
Address:	<input type="text"/>	Form of Practice ⁽¹⁾ :	<input type="checkbox"/> Proprietorship
			<input type="checkbox"/> Partnership
			<input type="checkbox"/> Limited Liability Partnership
			<input type="checkbox"/> Professional Service Corporation
City, State, Zip:	<input type="text"/>		<input type="checkbox"/> Prof. Limited Liability Company

- (1) Change in form of practice: Constitutes a new firm and you must complete a CPA Firm License Application form available from the Board's web site at: www.cpaboard.wa.gov/forms/
- (2) Change in CPA firm name: A change in firm name will require either a firm amendment or a new firm application. Please see instructions below.
- (3) Change of address: The relocation of the main office or of any branch office of a CPA firm will require a firm amendment. Please see instructions below and the additional fee required on the reverse side.

INSTRUCTIONS: To renew a CPA firm license, submit this form along with the Ownership Listing form and the appropriate fees to the Board by April 30, 2004. Sole proprietorship firms are not required to submit the Ownership Listing form. Renewal forms postmarked after April 30, 2004 must include a late fee of \$100. Per Washington State statute, applications are not complete, and therefore cannot be processed, until all information and fees are received. Incomplete applications will not be processed. If the completed renewal form is not postmarked by June 30, 2004, your firm license will expire effective July 1, 2004. If the CPA firm license expires, the firm must cease using "CPA" in the firm name, and cease offering or performing attest services. If the firm is dissolved or dissolving, please initial the Non-Renewal section below and sign the Certification on the reverse side. **NOTE:** Admission or departure of an owner; or a change in the name of the firm; or a change in the managing licensee of the main office; or the opening, closing, or the relocation of the main office or of any branch office constitutes an amendment. If your firm meets any of the criteria for a firm amendment, you must complete and attach the CPA Firm License Amendment form and pay the \$25 firm amendment fee.

PUBLIC DISCLOSURE: Please be advised the Washington State Board of Accountancy complies with the Public Disclosure Act, Chapter 42.17 RCW. This act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the Board, including personal information, may ultimately be subject to disclosure as a public record.

WBOA-NEWS: The Board of Accountancy has implemented an electronic newsletter alert process called WBOA-News. The Board recommends that you subscribe to WBOA-News at <http://listserv.wa.gov/archives/wboa-news.html> to receive prompt notice of Board meetings, anticipated and/or actual statute, rule and policy changes, etc.

NON-RENEWAL: If your firm does not offer or perform attest services, or your firm name does not include "CPA," or your firm has dissolved, and you do not wish to renew your firm license, please initial where indicated and sign the affidavit on the reverse side of this form.

INITIALS **NO FEE**

This is a 2-Sided Form - The Reverse Side Must Be Completed

OTHER LICENSING INFORMATION – PROVIDE SUMMARY DATA FOR ALL OFFICES IN WASHINGTON:

Number of Persons in the Firm at Date of Renewal:

Sole Proprietor - Provide License Number:

Partners, Shareholders, or Members

Non-CPA Owners

Licensed CPA Employees (Do not include proprietor, partners, shareholders or members)

MANAGING LICENSEE INFORMATION:

(Managing Licensee Name - Must Hold a Valid Washington State CPA License to Practice Public Accounting)

(License Number)

BRANCH OFFICE INFORMATION:

Each branch office must be listed below. Attach additional sheets if the firm has more than two branch offices to register.

Branch Office #1:

Address:

City, State, Zip:

Daytime Phone:

Branch Office #2:

Address:

City, State, Zip:

Daytime Phone:

RENEWAL FEES: (Make checks payable to: Washington State Board of Accountancy)**

Sole Proprietorship (with no employees): **NO FEE***

Sole proprietorship (with employees), Partnership, Limited Liability Partnership,
Professional Service Corporation, and Professional Limited Liability Company: **\$230**

Amendment (admission or departure of an owner; or a change in the firm name; or
change in the managing licensee of the main office; or the opening, closing,
or relocating of the main office or any branch office) – CPA Firm License
Amendment form must be attached. **\$25**

Late Fee* (\$100): \$

Total Enclosed: \$

* **Late Fee:** Applications postmarked after April 30, 2004 MUST include a \$100 late fee to be processed.

** Make checks payable to: Washington State Board of Accountancy, PO Box 43123, Olympia, WA 98504-3123.

All fees must be in US dollars and drawn on a bank with a US bank affiliate listed on the face of the check or money order.

CERTIFICATION TO BE COMPLETED BY FIRM OWNER HOLDING A WASHINGTON STATE CPA LICENSE:

I certify under the penalty of perjury under the laws of the state of Washington to the truth and accuracy of all statements made in this application. I also certify that, except in the circumstance of non-renewal of this firm license, the firm operates under the name licensed with the Board (RCW 18.04.345[5] and WAC 4-25-661), the firm's legal form meets the requirement of WAC 4-25-750(1), the firm's ownership meets the requirements of WAC 4-25-750(3), CPA firm owner(s) meet the licensing requirements of WAC 4-25-750(3), and resident non-licensee firm owner(s) meet the registration requirements of WAC 4-25-750(3).

Print Name:
(Firm Owner holding a Valid Washington State CPA License to Practice Public Accounting)

(License Number)

Signature:

(Date)

Location:
(City, State, or Province, Country)

(Email - Optional)

OWNERSHIP LISTING FORM

Board of Accountancy Washington State



INSTRUCTIONS: Complete this form and provide the required information for all owners.

Sole-proprietorship firms are not required to submit the Ownership Listing form. Note:

1. At least one general partner of a partnership (including LLP's), one shareholder of a corporation (including PC's or PS's), and one manager of a limited liability company must hold a Washington State CPA license.
2. Any CPA proprietor, partner, shareholder, member, or manager who is either a resident or is entering the state and practicing public accountancy in Washington state must hold a valid Washington state license or practice privileges. If a CPA owner is a Washington resident, they must obtain a Washington CPA license.
3. All resident non-CPA owners must be registered with the Board prior to holding an ownership interest in a Washington CPA firm.
4. Include percentage of ownership interest in the firm for each owner. Note: A simple majority of the ownership of the licensed firm in terms of financial interests and voting rights of all owners must be individual licensees in this state or holders of a valid individual license to practice public accountancy issued by another state; entitled to practice public accounting in this state; and principally employed by the firm or actively engaged in its business.
5. Attach additional sheets if necessary. Note: If attaching additional sheets, all required information must be provided in a clear, easy to read, and usable format.

FIRM NAME: _____

CPA OWNER(S) - Note: All CPA Owners Must be Listed Regardless of State of Licensure or Residency				Percentage of Ownership Interest:	
Name	Address	License No.	State	Financial Interest	Voting Rights
Total - CPA Owner(s) - Total Percentage of CPA Ownership Interest must be over 50%					

NON-CPA OWNER(S) - Note: All Non-CPA Owners Must be Listed Regardless of Residency			Percentage of Ownership Interest:	
Name	Address	Registration No. *	Financial Interest	Voting Rights
Total - NON-CPA Owner(s) - Total Percentage of Non-CPA Ownership Interest must be less than 50%				

Total Ownership Interest - Must be 100%		
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*Only Non-CPA Owners resident in Washington State are required to register with the Board.